

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 61-36

August 14, 1961

## WITHDRAWAL OF LIQUORS FOR USE ON AIRCRAFT RECIPROCATING COUNTRIES

Proprietors of distilled spirits  
plants, bonded wine cellars,  
breweries, export storage,  
and others concerned:

Purpose. The purpose of this industry circular is to announce the addition of Pakistan and Venezuela to the list of foreign countries to which the reciprocal privileges provided by section 309 of the Tariff Act of 1930, as amended, may be extended.

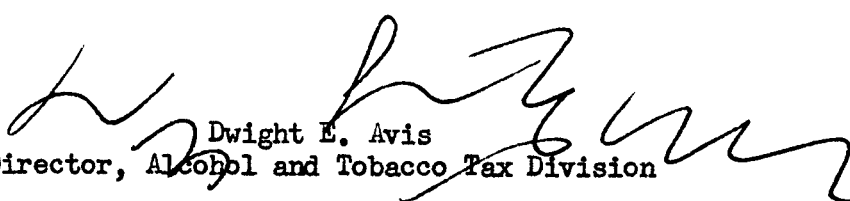
Background. Under the provisions of section 309 of the Tariff Act of 1930, as amended, the privilege of withdrawing liquors free of tax or with benefit of drawback, for use as supplies (including equipment), maintenance, or repair, of aircraft registered in a foreign country is extended in respect of aircraft registered in a foreign country only if the Secretary of the Treasury shall have been advised by the Secretary of Commerce that he has found that such foreign country allows, or will allow, substantially reciprocal privileges in respect of aircraft registered in the United States.

In addition to those countries listed in Industry Circular No. 61-6 of February 10, 1961, the Department of Commerce has found and has advised the Secretary of the Treasury that the countries of Pakistan and Venezuela extend to aircraft registered in the United States and engaged in foreign trade, privileges substantially reciprocal to those given aircraft registered in such foreign countries and engaged in foreign trade.

Complete List of Foreign Countries. The complete list of foreign countries to which the privileges provided for by section 309 of the Tariff Act of 1930, as amended, may be extended, is as follows:

Argentina	Dominican Republic	India	Norway
Australia	Ecuador	Israel	Pakistan
Bahama Islands	Eire	Italy	Peru
Belgium	El Salvador	Japan	Spain
Bermuda	France	Lebanon	Sweden
Brazil	Germany, Federal	Mexico	Switzerland
Canada	Republic of	Netherlands	United Kingdom
Costa Rica	Greece	Nicaragua	Venezuela
Denmark			

Inquiries. Inquiries in regard to this industry circular should refer to the number thereof and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

  
Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division